

Bergrivier Municipality



Adjustments Budget 2013-2014

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PART 1 – ADJUSTMENTS BUDGET

Mayor's report

The 2012/2013 MTREF was approved by Council on 28 May 2013 in accordance with Section 24(1) of the Local Government: Municipal Finance Management Act, 2003(Act 56 of 2003).

Section 72 of the MFMA stipulates that the Accounting Officer must by 25 January assess the performance of the municipality during the first half of the financial year and as part of the review; make recommendations as to whether an adjustments budget is necessary and revised projections for revenue and expenditure.

The Mid-year budget review report approved by Council on 27 January 2014 indicated the necessity for tabling an Adjustments Budget for the 2013/2014 financial year.

In terms of section 28 of the MFMA a municipality may revise an approved annual budget through an adjustments budget. Only the Mayor may table an adjustments budget in the municipal council and it may only be tabled within prescribed limitations as to timing or frequency. In terms of the Municipal Budget and Reporting Regulations, only one adjustment budget may be tabled in Council during the financial year, after the mid-year budget and performance assessment, but not later than 28 February.

The Adjustments Budget does not shift the priorities and overall direction of the current budget; it merely allows us scope to accelerate or decelerate certain programs.

1.1 Reasons for the adjustments budget

1.1.1 Multi-year funds shifting in relation to the capital program

No multi-year funds will be shift in the capital program.

1.1.2 Allocations and grant adjustments

Allocation and grant adjustments are included as a result of the approved Provincial Government Adjustments Budgets. The Provincial Adjustments budget contained changes in the following allocations made to the municipality: R33 000 to the Community Development Workers grant; R 1 050 000 new allocation for the Local Government Financial Management Support grant; R 100 000 new allocation for the Mandela Memorialisation Support Grant and R 160 000 increase to the Integrated Housing and Human Settlements.

Details of these are contained in Supporting Table SB7 Adjustments Budget - transfers and grant receipts.

1.1.3 Appropriate additional revenues that have become available

The mid-year budget and performance assessment determined that additional revenue will be available for appropriation during 2013/2014 from service charges – refuse; service charges – sanitation; interest earned – external investments; service charges – other and traffic fines. These will be appropriated to revise or accelerate spending programs already budgeted for.

Table B4 Adjustments Budget Financial Performance (revenue and expenditure)' shows that the own revenue from service charges – refuse; service charges – sanitation; service charges – other; interest earned – external investments and traffic fines are to be adjusted upwards by R2,5 million. The other revenue increase of R1, 183 million is related to adjustments to national, provincial and other grant allocations. Expenditure adjustments will increase by R1, 947 million. The largest cash-related expenditure items to be adjusted are other expenditure and bulk purchases. The component of other expenditure relating to projects funded by increased operating grants received from other spheres of government makes up the largest upward adjustment. Details of these adjustments are contained in Table B4 Adjustments Budget Financial Performance (revenue and expenditure).

1.1.4 Correction of errors in the annual budget

There were no known errors in the annual budget.

1.2 Recommendation to council regarding the Adjustments Budget

Taking into consideration the reasons listed in paragraph 1.1, it is recommended that Council approves the adjustments budget.

1.3 Recommendation to council regarding the SDBIP

Taking into account the impact that the adjustments budget will have on the SDBIP, it is recommended that the SDBIP be reviewed with directorates where applicable, approved by the Executive Mayor and submitted to Council for noting at the next Council meeting.

Resolutions

RECOMMENDATION:

[a]. That the annual adjustments budget of Bergrivier Municipality for the financial year 2013/2014, be approved:

- [i] Table B2: Adjustments Budget Financial Performance (expenditure by standard classification)
- [ii] Table B3: Adjustments Budget Financial Performance (expenditure by municipal vote)
- [iii] Table B4: Adjustments Budget Financial Performance (revenue by source)
- [iv] Table B5: Adjustments Budget Capital Expenditure for both multi-year and single year by vote, standard classification and funding
- [vi] Table B6: Budgeted Financial Position
- [vii] Table B7: Budgeted Cash Flow
- [viii] Table B8: Cash backed reserves/Accumulated surplus reconciliation
- [ix] Table B9: Asset Management
- [x] Table B10: Basic service delivery measurement

[b]. that the adjustments budget be submitted to the authorities and in the format as required by law

[c]. that it is confirmed that provision was made under the Councillor Remuneration item to refund the councillors for the 2012/2013 financial year's remuneration which had been rejected by the Minister.

Executive summary

Introduction

Council review the Mid-year assessment report at a meeting in January 2014 and decided to pass an adjustment budget to accommodate the changes mention in the report.

Provision of basic services

There is no negative effect of the adjustments budget on the provision of basic services.

Adjustment highlights

Operating Budget

The following adjustments were effected:

Revenue by Source

The revenue increase from R 203 161 000 to R 205 528 000 excluding capital transfers and contributions. (refer to Table B4 Adjustments Budget Financial Performance (revenue and expenditure))

Service charges – Water was decreased with an amount of R 1 209 798

Service charges – Electricity was decreased with an amount of R 599 220

Traffic Fines was decreased with an amount of R 350 000

Refuse – Transfer Stations was decreased with an amount of R 295 000

Additional revenue (Service charges – other) to the amount of R 1 207 000 was included

Additional revenue (Service charges – refuse) to the amount of R 389 000 was included

Additional revenue (Property Rates) to the amount of R 1 051 000 was included

Additional revenue (Interest earned) to the amount of R 900 000 was included

Expenditure by Type

The total expenditure increase from R 209 829 000 to R 211 776 000 (refer to Table B4 Adjustments Budget Financial Performance (revenue and expenditure))

Employee related costs was decreased with an amount of R 1 139 000.

Additional expenditure(Bulk purchase: Electricity) to the amount of R 1 339 000 was provided

Additional expenditure(Grant Expenditure) to the amount of R 1 083 000 was provided

Additional expenditure(Other Expenditure) to the amount of R 515 000 was provided

Capital Budget

With regard to the capital budget there is a increase of R723 000 to R23, 9 million in this Adjustments Budget. Projects funded by government grants and allocations increase by R 343 000. Projects funded from internally generated funds have been increased by R 380 300 to R 2, 496 million.

Conclusion

The Adjustments Budget has increased the Original Revenue Budget with R 2 367 000 from R 203 161 000 to R 205 528 000. This increased is mainly due to additional grant funding.

The Expenditure increase of R 1 947 000 from R 209 829 000 to R 211 776 000 is mainly additional grants expenditure.

As a result of the above the budgeted surplus increase from R 13 866 000 to R 14 446 000.

The capital budget has increased by R723 000 from R 23 219 000 to R 23 942 000.

Adjustments budget tables

Table B1 Adjustments Budget Summary

WC013 Bergrivier - Table B1 Adjustments Budget Summary - February 2014

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	46,496	-	-	-	-	-	(636)	(636)	45,860	50,529	54,066
Service charges	112,440	-	-	-	-	-	(127)	(127)	112,313	121,898	131,232
Investment revenue	300	-	-	-	-	-	600	600	900	972	1,040
Transfers recognised - operational	32,014	-	-	-	-	-	1,183	1,183	33,197	34,839	37,498
Other own revenue	11,912	-	-	-	-	-	1,347	1,347	13,259	12,818	13,715
Total Revenue (excluding capital transfers and contributions)	203,161	-	-	-	-	-	2,367	2,367	205,528	221,056	237,551
Employee costs	81,035	-	-	-	-	-	(1,386)	(1,386)	79,649	84,478	90,390
Remuneration of councillors	4,198	-	-	-	-	-	259	259	4,457	4,814	5,151
Depreciation & asset impairment	17,225	-	-	-	-	-	(819)	(819)	16,406	17,720	18,961
Finance charges	9,752	-	-	-	-	-	408	408	10,160	10,973	11,743
Materials and bulk purchases	55,903	-	-	-	-	-	907	907	56,810	61,355	65,650
Transfers and grants	2,566	-	-	-	-	-	-	-	2,566	2,771	2,965
Other expenditure	39,149	-	-	-	-	-	2,579	2,579	41,728	44,722	47,828
Total Expenditure	209,829	-	-	-	-	-	1,947	1,947	211,776	226,833	242,688
Surplus/(Deficit)	(6,667)	-	-	-	-	-	419	419	(6,248)	(5,777)	(5,137)
Transfers recognised - capital	20,534	-	-	-	-	-	160	160	20,694	28,800	29,321
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	13,866	-	-	-	-	-	579	579	14,446	23,023	24,184
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	13,866	-	-	-	-	-	579	579	14,446	23,023	24,184
Capital expenditure & funds sources											
Capital expenditure	23,219	-	-	-	-	-	723	723	23,942	43,517	55,921
Transfers recognised - capital	18,973	-	-	-	-	-	343	343	19,316	28,800	29,321
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	1,750	-	-	-	-	-	-	-	1,750	7,066	19,900
Internally generated funds	2,496	-	-	-	-	-	380	380	2,876	7,651	6,700
Total sources of capital funds	23,219	-	-	-	-	-	723	723	23,942	43,517	55,921
Financial position											
Total current assets	47,942	-	-	-	-	-	15,541	15,541	63,483	66,235	62,885
Total non current assets	279,117	-	-	-	-	-	(3,789)	(3,789)	275,327	301,110	338,083
Total current liabilities	35,832	-	-	-	-	-	16,792	16,792	52,624	22,010	23,009
Total non current liabilities	106,117	-	-	-	-	-	4,855	4,855	110,972	113,788	123,355
Community wealth/Equity	185,109	-	-	-	-	-	(9,895)	(9,895)	175,214	231,547	255,732
Cash flows											
Net cash from (used) operating	31,032	-	-	-	-	-	(2,766)	(2,766)	28,266	40,681	36,801
Net cash from (used) investing	(23,219)	-	-	-	-	-	(833)	(833)	(24,052)	(43,487)	(55,916)
Net cash from (used) financing	(7,530)	-	-	-	-	-	7,432	7,432	(98)	4,072	15,630
Cash/cash equivalents at the year end	3,985	-	-	-	-	-	3,833	3,833	7,818	16,733	13,247
Cash backing/surplus reconciliation											
Cash and investments available	3,985	-	-	-	-	-	11,482	11,482	15,467	16,733	13,248
Application of cash and investments	(3,272)	-	-	-	-	-	10,551	10,551	7,279	(16,301)	(12,126)
Balance - surplus (shortfall)	7,257	-	-	-	-	-	931	931	8,188	33,034	25,374
Asset Management											
Asset register summary (WDV)	279,117	-	-	-	-	-	(3,898)	(3,898)	275,218	301,015	337,975
Depreciation & asset impairment	17,225	-	-	-	-	-	(819)	(819)	16,406	17,720	18,961
Renewal of Existing Assets	2,507	-	-	-	-	-	(249)	(249)	2,258	3,576	3,637
Repairs and Maintenance	5,727	-	-	-	-	-	371	371	6,098	6,570	7,020
Free services											
Cost of Free Basic Services provided	10,533	-	-	-	-	-	-	-	10,533	11,248	12,147
Revenue cost of free services provided	11,485	-	-	-	-	-	-	-	11,485	12,276	13,259
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

Table B2 Adjustments Budget Financial Performance (standard classification)

WC013 Bergrivier - Table B2 Adjustments Budget Financial Performance (standard classification) - February 2014

Standard Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Standard												
<i>Governance and administration</i>		77,448	-	-	-	-	-	2,963	2,963	80,411	86,343	92,384
Executive and council		25,730	-	-	-	-	-	362	362	26,092	28,179	30,151
Budget and treasury office		51,039	-	-	-	-	-	1,071	1,071	52,110	57,279	61,287
Corporate services		679	-	-	-	-	-	1,530	1,530	2,209	885	946
<i>Community and public safety</i>		15,531	-	-	-	-	-	344	344	15,875	24,222	24,824
Community and social services		4,298	-	-	-	-	-	(2)	(2)	4,296	4,640	4,966
Sport and recreation		3,142	-	-	-	-	-	1	1	3,143	2,956	3,163
Public safety		727	-	-	-	-	-	155	155	882	953	1,020
Housing		7,364	-	-	-	-	-	190	190	7,554	15,673	15,675
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		4,726	-	-	-	-	-	(296)	(296)	4,430	4,784	5,119
Planning and development		411	-	-	-	-	-	190	190	601	649	694
Road transport		4,315	-	-	-	-	-	(486)	(486)	3,829	4,135	4,425
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		125,990	-	-	-	-	-	(484)	(484)	125,506	134,507	144,545
Electricity		73,259	-	-	-	-	-	(132)	(132)	73,127	78,977	84,506
Water		20,547	-	-	-	-	-	(1,611)	(1,611)	18,936	21,051	23,325
Waste water management		19,908	-	-	-	-	-	809	809	20,717	20,735	22,007
Waste management		12,276	-	-	-	-	-	450	450	12,726	13,744	14,707
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	223,695	-	-	-	-	-	2,527	2,527	226,222	249,856	266,872
Expenditure - Standard												
<i>Governance and administration</i>		47,230	-	-	-	-	-	2,389	2,389	49,619	53,449	57,189
Executive and council		18,513	-	-	-	-	-	(848)	(848)	17,665	19,078	20,415
Budget and treasury office		9,890	-	-	-	-	-	1,086	1,086	10,976	11,848	12,675
Corporate services		18,827	-	-	-	-	-	2,151	2,151	20,978	22,523	24,099
<i>Community and public safety</i>		24,305	-	-	-	-	-	(1,635)	(1,635)	22,670	24,262	25,948
Community and social services		6,863	-	-	-	-	-	(1,250)	(1,250)	5,613	5,957	6,371
Sport and recreation		10,433	-	-	-	-	-	162	162	10,595	11,432	12,227
Public safety		6,056	-	-	-	-	-	(598)	(598)	5,458	5,790	6,192
Housing		953	-	-	-	-	-	51	51	1,004	1,083	1,158
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		25,334	-	-	-	-	-	2,131	2,131	27,465	28,853	30,867
Planning and development		3,031	-	-	-	-	-	274	274	3,305	3,364	3,596
Road transport		22,304	-	-	-	-	-	1,856	1,856	24,160	25,489	27,271
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		112,960	-	-	-	-	-	(938)	(938)	112,022	120,269	128,684
Electricity		72,854	-	-	-	-	-	274	274	73,128	78,577	84,077
Water		15,884	-	-	-	-	-	(418)	(418)	15,466	16,699	17,866
Waste water management		8,025	-	-	-	-	-	414	414	8,439	9,108	9,744
Waste management		16,196	-	-	-	-	-	(1,207)	(1,207)	14,989	15,885	16,997
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	209,829	-	-	-	-	-	1,947	1,947	211,776	226,833	242,688
Surplus/ (Deficit) for the year		13,866	-	-	-	-	-	579	579	14,446	23,023	24,184

Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

WC013 Bergrivier - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - February 2014

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - Municipal Manager		25,730	-	-	-	-	-	362	362	26,092	28,179	30,151
Vote 2 - Finance		51,039	-	-	-	-	-	1,071	1,071	52,110	57,279	61,287
Vote 3 - Corporate Services		11,232	-	-	-	-	-	1,259	1,259	12,491	11,989	12,828
Vote 4 - Technical Services		135,694	-	-	-	-	-	(165)	(165)	135,529	152,409	162,606
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	223,695	-	-	-	-	-	2,527	2,527	226,222	249,856	266,872
Expenditure by Vote	1											
Vote 1 - Municipal Manager		18,513	-	-	-	-	-	(848)	(848)	17,665	19,078	20,415
Vote 2 - Finance		9,890	-	-	-	-	-	1,086	1,086	10,976	11,848	12,675
Vote 3 - Corporate Services		32,053	-	-	-	-	-	(1,384)	(1,384)	30,669	32,699	34,976
Vote 4 - Technical Services		149,372	-	-	-	-	-	3,094	3,094	152,466	163,208	174,622
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	209,829	-	-	-	-	-	1,947	1,947	211,776	226,833	242,688
Surplus/ (Deficit) for the year	2	13,866	-	-	-	-	-	579	579	14,446	23,023	24,184

Table B4 Adjustments Budget Financial Performance (revenue and expenditure)

WC013 Bergrivier - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands	1	A		B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	46,496	-	-	-	-	-	(636)	(636)	45,860	50,529	54,066
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	70,423	-	-	-	-	-	(599)	(599)	69,824	75,410	80,689
Service charges - water revenue	2	19,350	-	-	-	-	-	(1,750)	(1,750)	17,600	19,608	21,780
Service charges - sanitation revenue	2	5,639	-	-	-	-	-	571	571	6,210	6,707	7,177
Service charges - refuse revenue	2	10,035	-	-	-	-	-	444	444	10,479	11,317	12,110
Service charges - other		6,993	-	-	-	-	-	1,207	1,207	8,200	8,856	9,476
Rental of facilities and equipment		2,843	-	-	-	-	-	(7)	(7)	2,836	3,062	3,276
Interest earned - external investments		300	-	-	-	-	-	600	600	900	972	1,040
Interest earned - outstanding debtors		2,700	-	-	-	-	-	300	300	3,000	3,240	3,467
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		705	-	-	-	-	-	148	148	853	921	985
Licences and permits		1,530	-	-	-	-	-	(380)	(380)	1,150	1,242	1,329
Agency services		1,754	-	-	-	-	-	(84)	(84)	1,670	1,804	1,930
Transfers recognised - operating		32,014	-	-	-	-	-	1,183	1,183	33,197	34,839	37,498
Other revenue	2	2,380	-	-	-	-	-	1,370	1,370	3,750	2,549	2,728
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		203,161	-	-	-	-	-	2,367	2,367	205,528	221,056	237,551
Expenditure By Type												
Employee related costs		81,035	-	-	-	-	-	(1,386)	(1,386)	79,649	84,478	90,390
Remuneration of councillors		4,198	-	-	-	-	-	259	259	4,457	4,814	5,151
Debt impairment		918	-	-	-	-	-	0	0	918	992	1,062
Depreciation & asset impairment		17,225	-	-	-	-	-	(819)	(819)	16,406	17,720	18,961
Finance charges		9,752	-	-	-	-	-	408	408	10,160	10,973	11,743
Bulk purchases		55,903	-	-	-	-	-	907	907	56,810	61,355	65,650
Other materials		-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-	-
Transfers and grants		2,566	-	-	-	-	-	-	-	2,566	2,771	2,965
Other expenditure		38,232	-	-	-	-	-	2,578	2,578	40,810	43,730	46,766
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		209,829	-	-	-	-	-	1,947	1,947	211,776	226,833	242,688
Surplus/(Deficit)		(6,667)	-	-	-	-	-	419	419	(6,248)	(5,777)	(5,137)
Transfers recognised - capital		20,534	-	-	-	-	-	160	160	20,694	28,800	29,321
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		13,866	-	-	-	-	-	579	579	14,446	23,023	24,184
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		13,866	-	-	-	-	-	579	579	14,446	23,023	24,184
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		13,866	-	-	-	-	-	579	579	14,446	23,023	24,184
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		13,866	-	-	-	-	-	579	579	14,446	23,023	24,184

Table B5 Adjustments Capital Expenditure Budget by vote and funding

WC013 Bergrivier - Table B5 Adjustments Capital Expenditure Budget by vote and funding - February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	100
Vote 4 - Technical Services		10,586	-	-	-	-	-	687	687	11,273	11,726	15,109
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	10,586	-	-	-	-	-	687	687	11,273	11,726	15,209
Single-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		5	-	-	-	-	-	-	-	5	20	-
Vote 2 - Finance		400	-	-	-	-	-	86	86	486	30	30
Vote 3 - Corporate Services		763	-	-	-	-	-	51	51	814	3,141	1,520
Vote 4 - Technical Services		11,466	-	-	-	-	-	(102)	(102)	11,364	28,600	39,162
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		12,633	-	-	-	-	-	36	36	12,669	31,791	40,712
Total Capital Expenditure - Vote		23,219	-	-	-	-	-	723	723	23,942	43,517	55,921
Capital Expenditure - Standard												
Governance and administration		859	-	-	-	-	-	208	208	1,067	2,651	2,110
Executive and council		5	-	-	-	-	-	-	-	5	20	-
Budget and treasury office		400	-	-	-	-	-	86	86	486	30	30
Corporate services		454	-	-	-	-	-	122	122	576	2,601	2,080
Community and public safety		8,793	-	-	-	-	-	(218)	(218)	8,575	18,989	17,750
Community and social services		278	-	-	-	-	-	34	34	312	1,043	1,184
Sport and recreation		1,052	-	-	-	-	-	(330)	(330)	722	1,236	926
Public safety		100	-	-	-	-	-	(30)	(30)	70	1,070	-
Housing		7,363	-	-	-	-	-	108	108	7,471	15,640	15,640
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1,848	-	-	-	-	-	38	38	1,886	5,516	4,510
Planning and development		28	-	-	-	-	-	-	-	28	-	-
Road transport		1,820	-	-	-	-	-	38	38	1,858	5,516	4,510
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		11,720	-	-	-	-	-	694	694	12,414	16,361	31,551
Electricity		445	-	-	-	-	-	-	-	445	1,035	1,260
Water		185	-	-	-	-	-	223	223	408	480	3,030
Waste water management		11,084	-	-	-	-	-	471	471	11,555	14,255	21,835
Waste management		6	-	-	-	-	-	-	-	6	591	5,426
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	23,219	-	-	-	-	-	723	723	23,942	43,517	55,921
Funded by:												
National Government		11,293	-	-	-	-	-	(2)	(2)	11,291	12,680	13,146
Provincial Government		7,681	-	-	-	-	-	345	345	8,025	16,120	16,175
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	18,973	-	-	-	-	-	343	343	19,316	28,800	29,321
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		1,750	-	-	-	-	-	-	-	1,750	7,066	19,900
Internally generated funds		2,496	-	-	-	-	-	380	380	2,876	7,651	6,700
Total Capital Funding		23,219	-	-	-	-	-	723	723	23,942	43,517	55,921

Table B6 Adjustments Budget Financial Position

WC013 Bergrivier - Table B6 Adjustments Budget Financial Position - February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjus. 8 F	Total Adjus. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Current assets												
Cash		3,985	-	-	-	-	-	11,482	11,482	15,467	16,733	13,248
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	36,423	-	-	-	-	-	8,033	8,033	44,455	44,264	44,236
Other debtors		5,770	-	-	-	-	-	(4,209)	(4,209)	1,561	3,232	3,524
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		1,765	-	-	-	-	-	235	235	2,000	2,006	1,877
Total current assets		47,942	-	-	-	-	-	15,541	15,541	63,483	66,235	62,885
Non current assets												
Long-term receivables		-	-	-	-	-	-	110	110	110	80	75
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		12,427	-	-	-	-	-	2,011	2,011	14,438	14,438	14,438
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	265,981	-	-	-	-	-	(6,078)	(6,078)	259,903	285,237	322,016
Agricultural		-	-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		709	-	-	-	-	-	167	167	876	1,355	1,554
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		279,117	-	-	-	-	-	(3,789)	(3,789)	275,327	301,110	338,083
TOTAL ASSETS		327,059	-	-	-	-	-	11,752	11,752	338,811	367,346	400,968
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		2,485	-	-	-	-	-	(107)	(107)	2,377	2,659	2,789
Trade and other payables		25,846	-	-	-	-	-	14,760	14,760	40,605	12,754	12,844
Provisions		7,502	-	-	-	-	-	2,140	2,140	9,641	6,597	7,375
Total current liabilities		35,832	-	-	-	-	-	16,792	16,792	52,624	22,010	23,009
Non current liabilities												
Borrowing	1	48,800	-	-	-	-	-	9	9	48,810	52,600	68,100
Provisions	1	57,317	-	-	-	-	-	4,846	4,846	62,163	61,188	55,255
Total non current liabilities		106,117	-	-	-	-	-	4,855	4,855	110,972	113,788	123,355
TOTAL LIABILITIES		141,949	-	-	-	-	-	21,647	21,647	163,597	135,798	146,364
NET ASSETS	2	185,109	-	-	-	-	-	(9,895)	(9,895)	175,214	231,547	254,603
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		172,143	-	-	-	-	-	(10,112)	(10,112)	162,031	213,232	233,616
Reserves		12,967	-	-	-	-	-	217	217	13,183	18,316	22,116
TOTAL COMMUNITY WEALTH/EQUITY		185,109	-	-	-	-	-	(9,895)	(9,895)	175,214	231,547	255,732

Table B7 Adjustments Budget Cash Flows

WC013 Bergrivier - Table B7 Adjustments Budget Cash Flows - February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		168,427	–	–	–	–	–	(1,040)	(1,040)	167,387	182,773	197,687
Government - operating	1	32,014	–	–	–	–	–	1,183	1,183	33,197	34,839	37,498
Government - capital	1	18,973	–	–	–	–	–	1,720	1,720	20,694	28,800	29,321
Interest		3,000	–	–	–	–	–	(2,100)	(2,100)	900	972	1,040
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(175,101)	–	–	–	–	–	(9,935)	(9,935)	(185,036)	(197,118)	(218,488)
Finance charges		(13,745)	–	–	–	–	–	7,436	7,436	(6,309)	(6,814)	(7,292)
Transfers and Grants	1	(2,536)	–	–	–	–	–	(30)	(30)	(2,566)	(2,771)	(2,965)
NET CASH FROM/(USED) OPERATING ACTIVITIES		31,032	–	–	–	–	–	(2,766)	(2,766)	28,266	40,681	36,801
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables		–	–	–	–	–	–	(110)	(110)	(110)	30	5
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–
Payments												
Capital assets		(23,219)	–	–	–	–	–	(723)	(723)	(23,942)	(43,517)	(55,921)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(23,219)	–	–	–	–	–	(833)	(833)	(24,052)	(43,487)	(55,916)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		1,750	–	–	–	–	–	–	–	1,750	7,066	19,900
Increase (decrease) in consumer deposits		65	–	–	–	–	–	(172)	(172)	(107)	282	130
Payments												
Repayment of borrowing		(9,345)	–	–	–	–	–	7,604	7,604	(1,741)	(3,276)	(4,400)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(7,530)	–	–	–	–	–	7,432	7,432	(98)	4,072	15,630
NET INCREASE/ (DECREASE) IN CASH HELD		283	–	–	–	–	–	3,833	3,833	4,116	1,266	(3,485)
Cash/cash equivalents at the year begin:	2	3,702	–	–	–	–	–	–	7,648	11,350	15,466	16,733
Cash/cash equivalents at the year end:	2	3,985	–	–	–	–	–	3,833	11,481	15,466	16,733	13,247

Table B8 Cash backed reserves/accumulated surplus reconciliation

WC013 Bergrivier - Table B8 Cash backed reserves/accumulated surplus reconciliation - February 2014

WC015 Bergivier - Table B6 Cash backed reserves/accumulated surplus reconciliation - February 2014												
Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	3,985	-	-	-	-	-	3,833	3,833	7,818	16,733	13,247
Other current investments > 90 days		0	-	-	-	-	-	7,649	7,649	7,649	1	1
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		3,985	-	-	-	-	-	11,482	11,482	15,467	16,733	13,248
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(16,238)	-	-	-	-	-	10,334	10,334	(5,904)	(34,617)	(34,242)
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		12,967	-	-	-	-	-	217	217	13,183	18,316	22,116
Total Application of cash and investments:		(3,272)	-	-	-	-	-	10,551	10,551	7,279	(16,301)	(12,126)
Surplus(shortfall)		7,257	-	-	-	-	-	931	931	8,188	33,034	25,374

Table B9 Asset Management

WC013 Bergrivier - Table B9 Asset Management - February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
CAPITAL EXPENDITURE												
<u>Total New Assets to be adjusted</u>	1	20,712	-	-	-	-	-	972	972	21,684	39,941	52,284
Infrastructure - Road transport		95	-	-	-	-	-	-	-	95	3,076	6,380
Infrastructure - Electricity		347	-	-	-	-	-	-	-	347	890	470
Infrastructure - Water		100	-	-	-	-	-	203	203	303	175	2,910
Infrastructure - Sanitation		10,781	-	-	-	-	-	510	510	11,291	12,402	16,939
Infrastructure - Other		-	-	-	-	-	-	-	-	-	100	1,000
Infrastructure		11,323	-	-	-	-	-	713	713	12,036	16,643	27,699
Community		7,706	-	-	-	-	-	311	311	8,016	16,085	16,135
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		1,449	-	-	-	-	-	(83)	(83)	1,366	6,453	7,950
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		235	-	-	-	-	-	31	31	266	760	500
<u>Total Renewal of Existing Assets to be adjusted</u>	2	2,507	-	-	-	-	-	(249)	(249)	2,258	3,576	3,637
Infrastructure - Road transport		1,810	-	-	-	-	-	(23)	(23)	1,787	2,565	2,565
Infrastructure - Electricity		40	-	-	-	-	-	-	-	40	80	100
Infrastructure - Water		-	-	-	-	-	-	-	-	-	50	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	10	10
Infrastructure		1,850	-	-	-	-	-	(23)	(23)	1,827	2,705	2,675
Community		557	-	-	-	-	-	(557)	(557)	-	604	637
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		100	-	-	-	-	-	75	75	175	267	325
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	256	256	256	-	-
<u>Total Capital Expenditure to be adjusted</u>	4											
Infrastructure - Road transport		1,905	-	-	-	-	-	(23)	(23)	1,882	5,641	8,945
Infrastructure - Electricity		387	-	-	-	-	-	-	-	387	970	570
Infrastructure - Water		100	-	-	-	-	-	203	203	303	225	2,910
Infrastructure - Sanitation		10,781	-	-	-	-	-	510	510	11,291	12,402	16,939
Infrastructure - Other		-	-	-	-	-	-	-	-	-	110	1,010
Infrastructure		13,173	-	-	-	-	-	690	690	13,863	19,348	30,374
Community		8,263	-	-	-	-	-	(247)	(247)	8,016	16,689	16,772
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		1,549	-	-	-	-	-	(8)	(8)	1,541	6,720	8,275
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		235	-	-	-	-	-	287	287	522	760	500
TOTAL CAPITAL EXPENDITURE to be adjusted	2	23,219	-	-	-	-	-	723	723	23,942	43,517	55,921

ASSET REGISTER SUMMARY - PPE (WDV)	5											
Infrastructure - Road transport		37,071	-	-	-	-	-	(1,702)	(1,702)	35,369	38,351	44,452
Infrastructure - Electricity		27,698	-	-	-	-	-	640	640	28,338	28,036	27,245
Infrastructure - Water		31,111	-	-	-	-	-	1,941	1,941	33,052	31,781	33,091
Infrastructure - Sanitation		47,631	-	-	-	-	-	(4,510)	(4,510)	43,121	53,687	68,661
Infrastructure - Other		6,340	-	-	-	-	-	8,035	8,035	14,375	12,980	12,379
Infrastructure		149,850	-	-	-	-	-	4,405	4,405	154,255	164,836	185,828
Community		39,569	-	-	-	-	-	(16,168)	(16,168)	23,401	37,522	51,544
Heritage assets		-	-	-	-	-	-	288	288	288	271	254
Investment properties		12,427	-	-	-	-	-	2,011	2,011	14,438	14,438	14,438
Other assets		76,562	-	-	-	-	-	5,398	5,398	81,960	82,594	84,357
Intangibles		709	-	-	-	-	-	167	167	876	1,355	1,554
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	279,117	-	-	-	-	-	(3,898)	(3,898)	275,218	301,015	337,975
EXPENDITURE OTHER ITEMS												
<u>Depreciation & asset impairment</u>		17,225	-	-	-	-	-	(819)	(819)	16,406	17,720	18,961
<u>Repairs and Maintenance by asset class</u>	3	5,727	-	-	-	-	-	371	371	6,098	6,570	7,020
Infrastructure - Road transport		53	-	-	-	-	-	-	-	53	57	61
Infrastructure - Electricity		336	-	-	-	-	-	-	-	336	364	390
Infrastructure - Water		349	-	-	-	-	-	-	-	349	377	403
Infrastructure - Sanitation		157	-	-	-	-	-	-	-	157	170	182
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		895	-	-	-	-	-	-	-	895	968	1,036
Community		5	-	-	-	-	-	-	-	5	5	5
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	4,827	-	-	-	-	-	371	371	5,198	5,597	5,979
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		22,952	-	-	-	-	-	(448)	(448)	22,504	24,290	25,981
<i>% of capital exp on renewal of assets</i>		10.8%	0.0%							9.4%	8.2%	6.5%
<i>Renewal of existing assets as % of deprecn</i>		14.6%	0.0%							13.8%	20.2%	19.2%
<i>R&M as a % of PPE</i>		2.1%	0.0%							2.2%	2.2%	2.1%
<i>Renewal and R&M as a % of PPE</i>		3.0%	0.0%							3.0%	3.4%	3.2%

Table B10 Basic service delivery measurement

WC013 Bergrivier - Table B10 Basic service delivery measurement - February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		8500	0	0	0	0	0	0	-	9	8580	8680
Piped water inside yard (but not in dwelling)		0	0	0	0	0	0	0	-	-	0	0
Using public tap (at least min.service level)	2	0	0	0	0	0	0	0	-	-	0	0
Other water supply (at least min.service level)		0	0	0	0	0	0	0	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		9	-	-	-	-	-	-	-	9	9	9
Using public tap (< min.service level)	3	0	0	0	0	0	0	0	-	-	0	0
Other water supply (< min.service level)	3,4	0	0	0	0	0	0	0	-	-	0	0
No water supply		0	0	0	0	0	0	0	-	-	0	0
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	9	-	-	-	-	-	-	-	9	9	9
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		6385	0	0	0	0	0	0	-	6,385	6465	6520
Flush toilet (with septic tank)		2030	0	0	0	0	0	0	-	2,030	2050	2090
Chemical toilet		0	0	0	0	0	0	0	-	-	0	0
Pit toilet (ventilated)		0	0	0	0	0	0	0	-	-	0	0
Other toilet provisions (> min.service level)		0	0	0	0	0	0	0	-	-	0	0
<i>Minimum Service Level and Above sub-total</i>		8,415	-	-	-	-	-	-	-	8,415	8,515	8,610
Bucket toilet		0	0	0	0	0	0	0	-	-	0	0
Other toilet provisions (< min.service level)		0	0	0	0	0	0	0	-	-	0	0
No toilet provisions		0	0	0	0	0	0	0	-	-	0	0
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	8,415	-	-	-	-	-	-	-	8,415	8,515	8,610
Energy:												
Electricity (at least min. service level)		2900	0	0	0	0	0	0	-	2,900	2850	2800
Electricity - prepaid (> min.service level)		5460	0	0	0	0	0	0	-	5,460	5520	5630
<i>Minimum Service Level and Above sub-total</i>		8,360	-	-	-	-	-	-	-	8,360	8,370	8,430
Electricity (< min.service level)		0	0	0	0	0	0	0	-	-	0	0
Electricity - prepaid (< min. service level)		0	0	0	0	0	0	0	-	-	0	0
Other energy sources		0	0	0	0	0	0	0	-	-	0	0
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	8,360	-	-	-	-	-	-	-	8,360	8,370	8,430
Refuse:												
Removed at least once a week (min.service)		8377	0	0	0	0	0	0	-	8,377	8457	8540
<i>Minimum Service Level and Above sub-total</i>		8,377	-	-	-	-	-	-	-	8,377	8,457	8,540
Removed less frequently than once a week		0	0	0	0	0	0	0	-	-	0	0
Using communal refuse dump		0	0	0	0	0	0	0	-	-	0	0
Using own refuse dump		0	0	0	0	0	0	0	-	-	0	0
Other rubbish disposal		0	0	0	0	0	0	0	-	-	0	0
No rubbish disposal		0	0	0	0	0	0	0	-	-	0	0
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	8,377	-	-	-	-	-	-	-	8,377	8,457	8,540
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		2336	0	0	0	0	0	0	-	2,336	2383	2430
Sanitation (free minimum level service)		2134	0	0	0	0	0	0	-	2,134	2347	2582
Electricity/other energy (50kwh per household per month)		8635	0	0	0	0	0	0	-	8,635	8808	8984
Refuse (removed at least once a week)		2336	0	0	0	0	0	0	-	2,336	2570	2827
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		860	-	-	-	-	-	-	-	860	920	993
Sanitation (free sanitation service)		2,621	-	-	-	-	-	-	-	2,621	2,804	3,029
Electricity/other energy (50kwh per household per month)		3,176	-	-	-	-	-	-	-	3,176	3,376	3,646
Refuse (removed once a week)		3,876	-	-	-	-	-	-	-	3,876	4,147	4,479
Total cost of FBS provided (minimum social package)		10,533	-	-	-	-	-	-	-	10,533	11,248	12,147
Highest level of free service provided												
Property rates (R'000 value threshold)		20000	0	0	0	0	0	0	-	20,000	20000	20000
Water (kilolitres per household per month)		6	0	0	0	0	0	0	-	6	6	6
Sanitation (kilolitres per household per month)		0	0	0	0	0	0	0	-	-	0	0
Sanitation (Rand per household per month)		102.33	0	0	0	0	0	0	-	102	110.52	119.35
Electricity (kw per household per month)		50	0	0	0	0	0	0	-	50	50	50
Refuse (average litres per week)		0	0	0	0	0	0	0	-	-	0	0
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)		953	-	-	-	-	-	-	-	953	1,029	1,111
Property rates (other exemptions, reductions and rebates)		-	-	-	-	-	-	-	-	-	-	-
Water		860	-	-	-	-	-	-	-	860	920	993
Sanitation		2,621	-	-	-	-	-	-	-	2,621	2,804	3,029
Electricity/other energy		3,176	-	-	-	-	-	-	-	3,176	3,376	3,646
Refuse		3,876	-	-	-	-	-	-	-	3,876	4,147	4,479
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of free services provided (total social package)	6	11,485	-	-	-	-	-	-	-	11,485	12,276	13,259

PART 2 – SUPPORTING DOCUMENTATION

Adjustments to budget assumptions

There are no changes to the budget assumptions proposed in the adjustments budget.

Adjustments to the budget funding

In terms of Section 18 of the MFMA an annual budget may only be funded from realistic anticipated revenues to be collected, cash-backed accumulated funds from previous year's surpluses and borrowed funds for funding of the capital budget. Furthermore the revenue projections must be realistic taking into account projected revenue for the current year and actual revenue collected in the previous financial year.

The following table indicates the breakdown of the Capital budget per funding source ensuring that the adjustments budget remains funded:

Funding Code Description	Budget Year 2013/2014	Adjustment Budget 2013/2014	Budget Year 2014/2015	Budget Year 2015/2016
National Government	11,292,982.00	11,291,000.00	12,679,825.00	13,146,491.00
Provincial Government	7,680,500.00	8,025,000.00	16,120,000.00	16,175,000.00
Total Capital transfers recognised	18,973,482.00	19,316,000.00	28,799,825.00	29,321,491.00
Public contributions & donations				
Borrowing	1,750,000.00	1,750,000.00	7,066,000.00	19,900,000.00
Internally generated funds	2,495,699.54	2,875,999.54	7,650,900.00	6,700,000.00
Total Capital Funding	23,219,181.54	23,941,999.54	43,516,725.00	55,921,491.00

Adjustments to expenditure on allocations and grant programmes

WC013 Bergvrierv - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - February 2014

Description	Ref	Budget Year 2013/14						Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 2	Multi-year capital 3	Nat. or Prov. Govt 4	Other Adjusts. 5	Total Adjusts. 6	Adjusted Budget 7	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1								
<u>Operating expenditure of Transfers and Grants</u>									
National Government:		27,855	-	-	-	-	-	27,855	29,355
Local Government Equitable Share		24,815	-	-	-	-	-	24,815	27,571
Finance Management		1,300	-	-	-	-	-	1,300	1,450
Municipal Systems Improvement		740	-	-	-	-	-	740	334
Integrated National Electrification Program(Eskom)		-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-	-
EPWP Incentive		1,000	-	-	-	-	-	1,000	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-
Provincial Government:		4,159	-	-	-	981	981	5,139	3,688
CDW - Operational Support Grant		-	-	-	-	33	33	33	-
Library Services		793	-	-	-	-	-	793	872
Maintenance of Proclaimed Roads		53	-	-	-	-	-	53	-
Financial Management Grant - Internal Audit		-	-	-	-	250	250	250	-
Mandela Memorialisation Support Grant		-	-	-	-	100	100	100	-
Library Service: Replacement Funding For Most Vulnerable B3 Municipality		3,110	-	-	-	-	-	3,110	2,816
Finance Management		-	-	-	-	800	800	800	-
Development of Sport and Recreation Facilities		203	-	-	-	(203)	(203)	-	-
Housing		-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-
West Coast DM		-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		32,014	-	-	-	981	981	32,994	33,043
<u>Capital expenditure of Transfers and Grants</u>									
National Government:		12,853	-	-	-	-	-	12,853	14,371
Municipal Infrastructure (MIG)		12,703	-	-	-	-	-	12,703	13,771
DME Electricity		-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Eskom) Grant		-	-	-	-	-	-	-	-
Municipal Systems Improvement		150	-	-	-	-	-	150	600
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-
Provincial Government:		7,681	-	-	-	363	363	8,043	16,120
Housing		7,363	-	-	-	160	160	7,523	15,640
Construction Sidewalks		-	-	-	-	-	-	-	-
Human Settlements Development Grant		-	-	-	-	-	-	-	-
Library Services		115	-	-	-	-	-	115	480
Development of Sport and Recreation Facilities		203	-	-	-	203	203	405	-
Thusong (Multi-Purpose) Centres Grant		-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-
West Coast DM		-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-
Developers		-	-	-	-	-	-	-	-
Lotto		-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		20,534	-	-	-	363	363	20,896	30,491
Total capital expenditure of Transfers and Grants		52,547	-	-	-	1,343	1,343	53,890	63,534

Adjustments to allocations or grants made by the municipality

WC013 Bergrivier - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Cash transfers to other municipalities												
<i>[insert description]</i>	1	–	–	–	–	–	–	–	–	–	–	–
TOTAL ALLOCATIONS TO MUNICIPALITIES:		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to Entities/Other External Mechanisms												
<i>[insert description]</i>	2	–	–	–	–	–	–	–	–	–	–	–
TOTAL ALLOCATIONS TO ENTITIES/EMs'		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to other Organs of State												
<i>[insert description]</i>	3	–	–	–	–	–	–	–	–	–	–	–
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to other Organisations												
POMA	4	713	–	–	–	–	–	–	–	713	763	824
Toerismeburo's: PB: PV: VD		–	–	–	–	–	–	–	–	–	–	–
Toerisme: Organisasie BR		1,169	–	–	–	–	–	–	–	1,169	1,251	1,351
Museums: PB: PV		356	–	–	–	–	–	–	–	356	381	411
Museums: GV		–	–	–	–	–	–	–	–	–	–	–
Museums: VD		19	–	–	–	–	–	–	–	19	20	22
Museums: BR		–	–	–	–	–	–	–	–	–	–	–
Sportrade: PB		83	–	–	–	–	–	–	–	83	89	96
Sportrade: PV		45	–	–	–	–	–	–	–	45	48	52
Sportrade: VD		52	–	–	–	–	–	–	–	52	56	60
Sportrade: RH: AR: EK: GV: WW		–	–	–	–	–	–	–	–	–	–	–
Sportforum		21	–	–	–	–	–	–	–	21	22	24
VD Rolbalkklub - Lone		–	–	–	–	–	–	–	–	–	–	–
VD Gholf - Lone		–	–	–	–	–	–	–	–	–	–	–
PB Gholf		–	–	–	–	–	–	–	–	–	–	–
Bergrivier Bewaring		–	–	–	–	–	–	–	–	–	–	–
BEMF		108	–	–	–	–	–	–	–	108	116	125
Other		–	–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		2,566	–	–	–	–	–	–	–	2,566	2,746	2,965
TOTAL CASH TRANSFERS	5	2,566	–	–	–	–	–	–	–	2,566	2,746	2,965
Non-cash transfers to other municipalities												
<i>[insert description]</i>	1	–	–	–	–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–	–	–	–
TOTAL ALLOCATIONS TO MUNICIPALITIES:		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to Entities/Other External Mechanisms												
<i>[insert description]</i>	2	–	–	–	–	–	–	–	–	–	–	–
TOTAL ALLOCATIONS TO ENTITIES/EMs'		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to other Organs of State												
<i>[insert description]</i>	3	–	–	–	–	–	–	–	–	–	–	–
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to other Organisations												
<i>[insert description]</i>	4	–	–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		–	–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS	5	–	–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS		2,566	–	–	–	–	–	–	–	2,566	2,746	2,965

Adjustments to councilors and board members allowances and employee benefits

WC013 Bergvrierv - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - February 2014

Summary of remuneration	Ref	Budget Year 2013/14									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		2,892	-			-		258	258	3,150	8.9%
Pension and UIF Contributions		470	-			-		-	-	470	0.0%
Medical Aid Contributions		35	-			-		-	-	35	0.0%
Motor Vehicle Allowance		783	-			-		-	-	783	0.0%
Cellphone Allowance		18	-			-		-	-	18	
Housing Allowances		-	-			-		-	-	-	
Other benefits and allowances		-	-			-		-	-	-	
Sub Total - Councillors		4,198	-			-		258	258	4,456	6.1%
% increase			(0)							0	
Senior Managers of the Municipality											
Basic Salaries and Wages		2,436	-	-		-		-	-	2,436	0.0%
Pension and UIF Contributions		539	-	-		-		-	-	539	0.0%
Medical Aid Contributions		151	-	-		-		-	-	151	0.0%
Overtime		-	-	-		-		-	-	-	
Performance Bonus		-	-	-		-		-	-	-	
Motor Vehicle Allowance		325	-	-		-		-	-	325	0.0%
Cellphone Allowance		-	-	-		-		-	-	-	
Housing Allowances		225	-	-		-		-	-	225	
Other benefits and allowances		332	-	-		-		-	-	332	
Payments in lieu of leave		-	-	-		-		-	-	-	
Long service awards		-	-	-		-		-	-	-	
Post-retirement benefit obligations	5	-	-	-		-		-	-	-	
Sub Total - Senior Managers of Municipality		4,008	-	-		-		-	-	4,008	0.0%
% increase			(0)							-	
Other Municipal Staff											
Basic Salaries and Wages		47,198	-	-	-	-	-	(2,138)	(2,138)	45,060	-4.5%
Pension and UIF Contributions		8,710	-	-	-	-	-	(378)	(378)	8,332	-4.3%
Medical Aid Contributions		4,705	-	-	-	-	-	(395)	(395)	4,310	-8.4%
Overtime		2,014	-	-	-	-	-	1,114	1,114	3,128	55.3%
Performance Bonus		-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance		3,183	-	-	-	-	-	(18)	(18)	3,165	-0.6%
Cellphone Allowance		-	-	-	-	-	-	-	-	-	
Housing Allowances		213	-	-	-	-	-	48	48	260	
Other benefits and allowances		9,167	-	-	-	-	-	187	187	9,353	
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	
Long service awards		278	-	-	-	-	-	88	88	366	31.9%
Post-retirement benefit obligations	5	1,560	-	-	-	-	-	105	105	1,665	6.7%
Sub Total - Other Municipal Staff		77,027	-	-	-	-	-	(1,386)	(1,386)	75,640	-1.8%
% increase											
Total Parent Municipality		85,233	-	-	-	-	-	(1,128)	(1,128)	84,105	-1.3%
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION		85,233	-	-	-	-	-	(1,128)	(1,128)	84,105	-1.3%
% increase											
TOTAL MANAGERS AND STAFF		81,035	-	-	-	-	-	(1,386)	(1,386)	79,649	-1.7%

Adjustments to service delivery and budget implementation plan

WC013 Bergrivier - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - February 2014

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Municipal Manager		10,340	–	1	14	8,272	100	0	0	0	0	0	7,362	26,092	28,179	30,151
Vote 2 - Finance		13,279	3,365	3,876	3,602	3,388	3,314	3,255	3,255	3,255	3,255	3,255	5,010	52,110	57,279	61,287
Vote 3 - Corporate Services		537	814	944	1,360	594	442	782	782	782	782	782	3,891	12,491	11,989	12,828
Vote 4 - Technical Services		8,935	9,043	9,517	8,776	12,735	9,355	9,902	9,902	9,902	9,902	9,902	27,658	135,529	152,409	162,606
Total Revenue by Vote		33,091	13,222	14,339	13,753	24,989	13,210	13,939	13,939	13,939	13,939	13,939	43,921	226,222	249,856	266,872
Expenditure by Vote																
Vote 1 - Municipal Manager		1,498	1,801	1,093	1,442	1,729	1,091	1,502	1,502	1,502	1,502	1,502	1,502	17,665	19,078	20,415
Vote 2 - Finance		334	558	1,031	1,166	1,437	635	969	969	969	969	969	969	10,976	11,848	12,675
Vote 3 - Corporate Services		2,138	2,046	2,181	2,203	3,390	2,316	2,733	2,733	2,733	2,733	2,733	2,733	30,669	32,699	34,976
Vote 4 - Technical Services		14,980	12,995	7,586	11,717	16,489	9,864	13,139	13,139	13,139	13,139	13,139	13,139	152,466	163,208	174,622
Total Expenditure by Vote		18,950	17,400	11,891	16,527	23,045	13,907	18,343	18,343	18,343	18,343	18,343	18,343	211,776	226,833	242,688
Surplus/ (Deficit)		14,142	(4,178)	2,448	(2,774)	1,945	(697)	(4,404)	(4,404)	(4,404)	(4,404)	(4,404)	25,578	14,446	23,023	24,184

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

WC013 Bergrivier - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - February 2014

Description - Standard classification	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Standard																
Governance and administration		23,628	3,458	3,890	3,671	11,730	3,645	3,545	3,545	3,545	3,545	3,545	12,662	80,411	86,343	92,384
Executive and council		10,340	–	1	14	8,272	100	0	0	0	0	0	7,362	26,092	28,179	30,151
Budget and treasury office		13,279	3,365	3,876	3,602	3,388	3,314	3,255	3,255	3,255	3,255	3,255	5,010	52,110	57,279	61,287
Corporate services		9	93	13	55	70	231	290	290	290	290	290	290	2,209	885	946
Community and public safety		314	440	689	1,160	409	301	254	254	254	254	254	11,290	15,875	24,222	24,824
Community and social services		36	28	24	936	16	24	21	21	21	21	21	3,130	4,296	4,640	4,966
Sport and recreation		192	405	437	224	209	270	167	167	167	167	167	572	3,143	2,956	3,163
Public safety		82	2	225	(6)	180	2	66	66	66	66	66	66	882	953	1,020
Housing		4	4	4	7	4	4	1	1	1	1	1	7,522	7,554	15,673	15,675
Economic and environmental services		308	730	291	365	175	151	293	293	293	293	293	946	4,430	4,784	5,119
Planning and development		69	74	26	180	37	35	30	30	30	30	30	30	601	649	694
Road transport		238	656	265	185	138	115	263	263	263	263	263	916	3,829	4,135	4,425
Trading services		8,842	8,595	9,469	8,556	12,675	9,114	9,847	9,847	9,847	9,847	9,847	19,023	125,506	134,507	144,545
Electricity		5,490	5,522	6,671	5,558	5,376	5,443	6,511	6,511	6,511	6,511	6,511	6,511	73,127	78,977	84,506
Water		1,227	1,261	1,204	1,174	1,887	1,740	1,740	1,740	1,740	1,740	1,740	1,740	18,936	21,051	23,325
Waste water management		822	675	593	683	4,242	683	640	640	640	640	640	9,817	20,717	20,735	22,007
Waste management		1,303	1,136	1,002	1,141	1,170	1,247	955	955	955	955	955	955	12,726	13,744	14,707
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Standard		33,091	13,222	14,339	13,753	24,989	13,210	13,939	13,939	13,939	13,939	13,939	43,921	226,222	249,856	266,872
Expenditure - Standard																
Governance and administration		4,204	3,427	3,314	3,816	5,021	4,240	4,266	4,266	4,266	4,266	4,266	4,266	49,619	53,449	57,189
Executive and council		1,498	1,801	1,093	1,442	1,729	1,091	1,502	1,502	1,502	1,502	1,502	1,502	17,665	19,078	20,415
Budget and treasury office		334	558	1,031	1,166	1,437	635	969	969	969	969	969	969	10,976	11,848	12,675
Corporate services		2,373	1,068	1,190	1,208	1,855	2,513	1,795	1,795	1,795	1,795	1,795	1,795	20,978	22,523	24,099
Community and public safety		1,601	1,632	1,666	1,699	2,615	1,774	1,947	1,947	1,947	1,947	1,947	1,947	22,670	24,262	25,948
Community and social services		449	427	425	450	752	461	442	442	442	442	442	442	5,613	5,957	6,371
Sport and recreation		654	691	708	759	1,151	797	973	973	973	973	973	973	10,595	11,432	12,227
Public safety		409	429	458	412	536	431	464	464	464	464	464	464	5,458	5,790	6,192
Housing		90	86	75	77	176	84	69	69	69	69	69	69	1,004	1,083	1,158
Economic and environmental services		2,048	1,908	1,892	2,074	2,875	1,890	2,463	2,463	2,463	2,463	2,463	2,463	27,465	28,853	30,867
Planning and development		215	239	228	231	371	217	301	301	301	301	301	301	3,305	3,364	3,596
Road transport		1,833	1,668	1,664	1,843	2,504	1,674	2,162	2,162	2,162	2,162	2,162	2,162	24,160	25,489	27,271
Trading services		11,096	10,433	5,019	8,938	12,533	6,003	9,666	9,666	9,666	9,666	9,666	9,666	112,022	120,269	128,684
Electricity		7,961	7,780	2,208	6,218	8,860	2,057	6,341	6,341	6,341	6,341	6,341	6,341	73,128	78,577	84,077
Water		1,165	898	1,024	961	1,178	1,748	1,415	1,415	1,415	1,415	1,415	1,415	15,466	16,699	17,866
Waste water management		870	534	603	573	665	895	717	717	717	717	717	717	8,439	9,108	9,744
Waste management		1,100	1,222	1,184	1,188	1,830	1,303	1,194	1,194	1,194	1,194	1,194	1,194	14,989	15,885	16,997
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard		18,950	17,400	11,891	16,527	23,045	13,907	18,343	18,343	18,343	18,343	18,343	18,343	211,776	226,833	242,688
Surplus/ (Deficit) 1.		14,142	(4,178)	2,448	(2,774)	1,945	(697)	(4,404)	(4,404)	(4,404)	(4,404)	(4,404)	25,578	14,446	23,023	24,184

WC013 Bergrivier - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - February 2014

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		13,001	2,695	2,926	2,931	2,927	2,953	3,071	3,071	3,071	3,071	3,071	3,071	45,860	50,529	54,066
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		5,221	5,253	6,381	5,247	5,088	5,175	6,243	6,243	6,243	6,243	6,243	6,243	69,824	75,410	80,689
Service charges - water revenue		1,104	1,147	1,071	1,055	1,756	1,631	1,639	1,639	1,639	1,639	1,639	1,639	17,600	19,608	21,780
Service charges - sanitation revenue		655	509	427	516	553	518	505	505	505	505	505	505	6,210	6,707	7,177
Service charges - refuse		1,107	941	806	943	971	1,053	776	776	776	776	776	776	10,479	11,317	12,110
Service charges - other		723	719	717	716	714	713	650	650	650	650	650	650	8,200	8,856	9,476
Rental of facilities and equipment		185	406	434	223	207	413	161	161	161	161	161	161	2,836	3,062	3,276
Interest earned - external investments		54	83	103	93	109	107	59	59	59	59	59	59	900	972	1,040
Interest earned - outstanding debtors		196	570	200	209	330	242	209	209	209	209	209	209	3,000	3,240	3,467
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		82	1	224	(7)	171	1	64	64	64	64	64	64	853	921	985
Licences and permits		114	114	125	61	-	-	123	123	123	123	123	123	1,150	1,242	1,329
Agency services		136	148	145	129	144	117	142	142	142	142	142	142	1,670	1,804	1,930
Transfers recognised - operational		10,340	400	-	1,268	8,272	100	-	-	-	-	-	12,816	33,197	34,839	37,498
Other revenue		173	237	779	368	225	187	297	297	297	297	297	297	3,750	2,549	2,728
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		33,091	13,222	14,339	13,749	21,465	13,210	13,939	13,939	13,939	13,939	13,939	26,756	205,528	221,056	237,551
Expenditure By Type																
Employee related costs		6,087	5,879	6,052	6,076	9,515	5,892	6,692	6,692	6,692	6,692	6,692	6,692	79,649	84,478	90,390
Remuneration of councillors		287	355	348	347	346	350	404	404	404	404	404	404	4,457	4,814	5,151
Debt impairment		76	76	76	76	76	76	77	77	77	77	77	77	918	992	1,062
Depreciation & asset impairment		1,435	1,435	1,435	1,435	1,435	1,435	1,299	1,299	1,299	1,299	1,299	1,299	16,406	17,720	18,961
Finance charges		2,609	303	388	303	303	2,833	570	570	570	570	570	570	10,160	10,973	11,743
Bulk purchases		6,157	6,458	582	4,752	7,158	624	5,180	5,180	5,180	5,180	5,180	5,180	56,810	61,355	65,650
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies		-	-	-	292	477	-	300	300	300	300	300	300	2,566	2,771	2,965
Other expenditure		2,299	2,893	3,008	3,245	3,734	2,696	3,822	3,822	3,822	3,822	3,822	3,822	40,810	43,730	46,766
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		18,950	17,400	11,891	16,527	23,045	13,907	18,343	18,343	18,343	18,343	18,343	18,343	211,776	226,833	242,688
Surplus/(Deficit)		14,142	(4,178)	2,448	(2,778)	(1,580)	(697)	(4,404)	(4,404)	(4,404)	(4,404)	(4,404)	8,413	(6,248)	(5,777)	(5,137)
Transfers recognised - capital		-	-	-	3	3,525	-	-	-	-	-	-	17,166	20,694	28,800	29,321
Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		14,142	(4,178)	2,448	(2,774)	1,945	(697)	(4,404)	(4,404)	(4,404)	(4,404)	(4,404)	25,578	14,446	23,023	24,184

WC013 Bergrivier - Supporting Table SB15 Adjustments Budget - monthly cash flow - February 2014

Monthly cash flows	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		2,416	5,703	5,870	3,848	2,836	2,879	3,071	3,071	3,071	3,071	3,071	5,871	44,778	49,855	53,706
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		5,609	5,134	6,431	6,326	5,007	5,472	6,243	6,243	6,243	6,243	6,243	2,981	68,177	74,404	80,151
Service charges - water revenue		1,222	1,040	1,230	1,213	1,140	1,510	1,639	1,639	1,639	1,639	1,639	1,634	17,185	19,346	21,635
Service charges - sanitation revenue		622	612	627	674	632	653	505	505	505	505	505	(282)	6,063	6,618	7,129
Service charges - refuse		1,029	1,005	1,092	1,155	1,077	1,119	776	776	776	776	776	(125)	10,232	11,166	12,029
Service charges - other		-	-	-	-	-	-	650	650	650	650	650	4,757	8,007	8,738	9,413
Rental of facilities and equipment		180	397	427	213	183	400	161	161	161	161	161	229	2,836	3,062	3,276
Interest earned - external investments		170	83	102	93	108	107	59	59	59	59	59	(56)	900	972	1,040
Interest earned - outstanding debtors		-	-	-	-	-	-	209	209	209	209	209	1,955	3,000	3,240	3,467
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		99	0	225	0	171	0	64	64	64	64	64	38	853	921	985
Licences and permits		114	114	126	61	0	0	123	123	123	123	123	121	1,150	1,242	1,329
Agency services		13	142	139	123	138	111	142	142	142	142	142	295	1,670	1,804	1,930
Transfer receipts - operational		12,677	2,074	5	2,038	9,065	161	-	-	-	-	-	7,177	33,197	34,839	37,498
Other revenue		1,857	3,796	2,593	2,918	2,201	1,947	297	297	297	297	297	(13,358)	3,437	2,378	2,637
Cash Receipts by Source		26,010	20,101	18,865	18,661	22,556	14,358	13,939	13,939	13,939	13,939	13,939	11,236	201,484	218,584	236,225
Other Cash Flows by Source																
Transfers receipts - capital		6,072	-	-	7,196	-	-	-	-	-	-	-	7,425	20,694	28,800	29,321
Borrowing long term/refinancing		1,000	-	-	-	-	-	-	-	-	-	-	750	1,750	7,066	19,900
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	(107)	(107)	282	130
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	(110)	(110)	30	5
Total Cash Receipts by Source		33,082	20,101	18,865	25,857	22,556	14,358	13,939	13,939	13,939	13,939	13,939	19,194	223,710	254,762	285,582
Cash Payments by Type																
Employee related costs		6,037	5,830	6,001	6,025	9,430	5,842	6,692	6,692	6,692	6,692	6,692	7,027	79,649	84,478	90,390
Remuneration of councillors		287	355	648	347	346	350	404	404	404	404	404	104	4,457	4,814	5,151
Collection costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid		2,588	-	86	-	-	2,531	570	570	570	570	570	2,105	10,160	10,973	11,743
Bulk purchases - Electricity		6,157	6,238	317	4,515	6,891	275	4,781	4,781	4,781	4,781	4,781	4,139	52,436	56,631	60,595
Bulk purchases - Water & Sewer		-	221	266	237	268	349	399	399	399	399	399	1,040	4,374	4,724	5,055
Grants and subsidies paid - other		-	-	-	292	477	-	300	300	300	300	300	300	2,566	2,771	2,965
General expenses		13,010	3,359	4,616	4,345	6,515	3,150	3,822	3,822	3,822	3,822	3,822	(13,840)	40,269	42,312	52,846
Cash Payments by Type		28,226	16,321	12,533	16,255	24,534	12,848	16,967	16,967	16,967	16,967	16,967	(1,642)	193,911	206,703	228,745
Other Cash Flows/Payments by Type																
Capital assets		-	23	3,621	588	5,266	881	932	120	3,922	2,380	316	5,894	23,942	43,517	55,921
Repayment of borrowing		1,182	-	137	-	-	1,366	-	-	-	-	-	(943)	1,741	3,276	4,400
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		29,407	16,345	16,290	16,843	29,801	15,095	17,899	17,087	20,890	19,347	17,283	3,308	219,594	253,496	289,067
NET INCREASE/(DECREASE) IN CASH HELD		3,675	3,756	2,576	9,014	(7,244)	(737)	(3,960)	(3,148)	(6,951)	(5,408)	(3,344)	15,886	4,116	1,266	(3,485)
Cash/cash equivalents at the month/year beginning:		11,350	15,025	18,781	21,357	30,371	23,127	22,390	18,430	15,283	8,332	2,924	(420)	11,350	15,466	16,733
Cash/cash equivalents at the month/year end:		15,025	18,781	21,357	30,371	23,127	22,390	18,430	15,283	8,332	2,924	(420)	15,466	15,466	16,733	13,247

WC013 Bergrivier - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - February 2014

Description - Municipal Vote	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	100
Vote 4 - Technical Services		-	-	3,526	-	3,980	-	-	-	80	50	-	3,636	11,273	11,726	15,109
Capital Multi-year expenditure sub-total	3	-	-	3,526	-	3,980	-	-	-	80	50	-	3,636	11,273	11,726	15,209
Single-year expenditure appropriation																
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	3	2	-	5	20	-
Vote 2 - Finance		-	1	1	-	-	-	-	-	183	264	37	-	486	30	30
Vote 3 - Corporate Services		-	-	13	68	152	129	18	-	151	51	76	157	814	3,141	1,520
Vote 4 - Technical Services		-	23	81	520	1,134	752	914	120	3,509	2,012	200	2,100	11,364	28,600	39,162
Capital single-year expenditure sub-total	3	-	23	94	588	1,286	881	932	120	3,842	2,330	316	2,257	12,669	31,791	40,712
Total Capital Expenditure	2	-	23	3,621	588	5,266	881	932	120	3,922	2,380	316	5,894	23,942	43,517	55,921

WC013 Bergrivier - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) - February 2014

Woods Bergwerf - Supporting Table SB17: Adjustments Budget - Monthly Capital Expenditure (Standard Classification) - February 2014																
Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Standard																
Governance and administration		-	1	1	145	25	31	-	-	255	293	119	198	1,067	2,651	2,110
Executive and council		-	-	-	-	-	-	-	-	-	3	2	-	5	20	-
Budget and treasury office		-	1	1	-	-	-	-	-	183	264	37	-	486	30	30
Corporate services		-	-	-	145	25	31	-	-	72	26	79	198	576	2,601	2,080
Community and public safety		-	-	36	300	1,153	492	19	120	2,997	1,469	73	1,918	8,575	18,989	17,750
Community and social services		-	-	0	-	115	51	1	-	87	15	43	0	312	1,043	1,184
Sport and recreation		-	-	36	2	41	47	18	-	-	66	-	512	722	1,236	926
Public safety		-	-	-	-	-	-	-	-	40	20	10	-	70	1,070	-
Housing		-	-	-	298	997	393	-	120	2,870	1,368	20	1,406	7,471	15,640	15,640
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	41	20	55	204	905	-	395	213	53	0	1,886	5,516	4,510
Planning and development		-	-	-	-	-	-	-	-	10	-	18	-	28	-	-
Road transport		-	-	41	20	55	204	905	-	385	213	35	0	1,858	5,516	4,510
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	23	3,543	123	4,034	155	7	-	276	405	71	3,778	12,414	16,361	31,551
Electricity		-	-	2	-	26	-	-	-	196	150	71	-	445	1,035	1,260
Water		-	-	15	9	-	44	-	-	80	188	-	72	408	480	3,030
Waste water management		-	23	3,526	114	4,007	111	7	-	-	61	-	3,705	11,555	14,255	21,835
Waste management		-	-	-	-	-	-	-	-	-	6	-	-	6	591	5,426
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard		-	23	3,621	588	5,266	881	932	120	3,922	2,380	316	5,894	23,942	43,517	55,921

Adjustments to capital expenditure

WC013 Bergrivier - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		11,323	-	-	-	-	-	713	713	12,036	16,643	27,699
Infrastructure - Road transport		95	-	-	-	-	-	-	-	95	3,076	6,380
Roads, Pavements & Bridges		60	-	-	-	-	-	8	8	68	1,626	1,930
Storm water		35	-	-	-	-	-	(8)	(8)	27	1,450	4,450
Infrastructure - Electricity		347	-	-	-	-	-	-	-	347	890	470
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		347	-	-	-	-	-	-	-	347	890	470
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		100	-	-	-	-	-	203	203	303	175	2,910
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	65	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		100	-	-	-	-	-	203	203	303	110	2,910
Infrastructure - Sanitation		10,781	-	-	-	-	-	510	510	11,291	12,402	16,939
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		10,781	-	-	-	-	-	510	510	11,291	12,402	16,939
Infrastructure - Other		-	-	-	-	-	-	-	-	-	100	1,000
Refuse		-	-	-	-	-	-	-	-	-	100	1,000
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		7,706	-	-	-	-	-	311	311	8,016	16,085	16,135
Parks & gardens		100	-	-	-	-	-	-	-	100	45	145
Sports Fields & stadia		203	-	-	-	-	-	203	203	405	50	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		40	-	-	-	-	-	-	-	40	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	350	350
Social rental housing		7,363	-	-	-	-	-	108	108	7,471	15,640	15,640
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		1,449	-	-	-	-	-	(83)	(83)	1,366	6,453	7,950
General vehicles		-	-	-	-	-	-	130	130	130	2,895	2,550
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		418	-	-	-	-	-	(43)	(43)	375	888	709
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	10	-
Furniture and other office equipment		821	-	-	-	-	-	(295)	(295)	526	1,045	606
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		210	-	-	-	-	-	125	125	335	1,615	4,085
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		235	-	-	-	-	-	31	31	266	760	500
Computers - software & programming		235	-	-	-	-	-	31	31	266	760	500
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	20,712	-	-	-	-	-	972	972	21,684	39,941	52,284

WC013 Bergrivier - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - February 2014

Description		Ref	Budget Year 2013/14									Budget Year +1	Budget Year +2
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands													
Capital expenditure on renewal of existing assets by Asset Class/Sub-class													
Infrastructure		1,850	-	-	-	-	-	(23)	(23)	1,827	2,705	2,675	
	Infrastructure - Road transport	1,810	-	-	-	-	-	(23)	(23)	1,787	2,565	2,565	
	Roads, Pavements & Bridges	1,750	-	-	-	-	-	-	-	1,750	2,555	2,555	
	Storm water	60	-	-	-	-	-	(23)	(23)	37	10	10	
	Infrastructure - Electricity	40	-	-	-	-	-	-	-	40	80	100	
	Generation	-	-	-	-	-	-	-	-	-	-	-	
	Transmission & Reticulation	40	-	-	-	-	-	-	-	40	80	100	
	Street Lighting	-	-	-	-	-	-	-	-	-	-	-	
	Infrastructure - Water	-	-	-	-	-	-	-	-	-	50	-	
	Dams & Reservoirs	-	-	-	-	-	-	-	-	-	-	-	
	Water purification	-	-	-	-	-	-	-	-	-	-	-	
	Reticulation	-	-	-	-	-	-	-	-	-	50	-	
	Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-	
	Reticulation	-	-	-	-	-	-	-	-	-	-	-	
	Sewerage purification	-	-	-	-	-	-	-	-	-	-	-	
	Infrastructure - Other	-	-	-	-	-	-	-	-	-	10	10	
	Refuse	-	-	-	-	-	-	-	-	-	10	10	
	Transportation	-	-	-	-	-	-	-	-	-	-	-	
	Gas	-	-	-	-	-	-	-	-	-	-	-	
	Other	-	-	-	-	-	-	-	-	-	-	-	
	Community		557	-	-	-	-	-	(557)	(557)	-	604	637
	Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
	Sports Fields & stadia		557	-	-	-	-	-	(557)	(557)	-	604	637
	Swimming pools		-	-	-	-	-	-	-	-	-	-	-
	Community halls		-	-	-	-	-	-	-	-	-	-	-
	Libraries		-	-	-	-	-	-	-	-	-	-	-
	Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
	Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
	Security and policing		-	-	-	-	-	-	-	-	-	-	-
	Buses		-	-	-	-	-	-	-	-	-	-	-
	Clinics		-	-	-	-	-	-	-	-	-	-	-
	Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
	Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Buildings		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Housing development		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Other assets		100	-	-	-	-	-	75	75	175	267	325	
General vehicles		-	-	-	-	-	-	-	-	-	-	-	
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-	
Plant & equipment		-	-	-	-	-	-	-	-	-	25	25	
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-	
Furniture and other office equipment		100	-	-	-	-	-	75	75	175	122	80	
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	-	-	
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-	
Other Buildings		-	-	-	-	-	-	-	-	-	120	220	
Other Land		-	-	-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-	
List sub-class		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
List sub-class		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	256	256	256	-	-	
Computers - software & programming		-	-	-	-	-	-	256	256	256	-	-	
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on renewal of existing assets to be adjusted	1	2,507	-	-	-	-	-	(249)	(249)	2,258	3,576	3,637	

Municipal Manager's quality certification

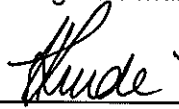
Quality certificate

I, H Linde, Municipal Manager of Bergrivier Municipality, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Print name H Linde

Municipal Manager of Bergrivier Municipality WC013

Signature



Date

